



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2023**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**Shire of Trayning
Information Summary
For the Period Ended 28 February 2023**

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 5 and shows a surplus as at 28 February 2023 of \$1,788,696.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2022/23 year is \$10,000 and 10%. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected /			
	Completed	Annual Budget	YTD Budget	YTD Actual
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	84%	\$ 619,012	\$ 496,506	\$ 521,581
Non-operating Grants, Subsidies and Contributions	41%	\$ 1,722,758	\$ 1,350,159	\$ 705,630
	52%	\$ 2,341,770	\$ 1,846,665	\$ 1,227,211
Rates Levied	100%	\$ 1,201,103	\$ 1,201,103	\$ 1,203,340

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 28 February 2023**

Key Information

		Current Year	
		Prior Year 28 February 2022	28 February 2023
Financial Position			
Adjusted Net Current Assets	104%	\$ 1,686,333	\$ 1,751,606
Cash and Equivalent - Unrestricted	105%	\$ 1,940,412	\$ 2,039,491
Cash and Equivalent - Restricted	94%	\$ 704,234	\$ 663,726
Receivables - Rates	110%	\$ 116,063	\$ 127,579
Receivables - Other	125%	\$ 65,911	\$ 82,494
Payables	74%	\$ 328,501	\$ 242,295

% Compares current ytd actuals to prior year actuals at the same time

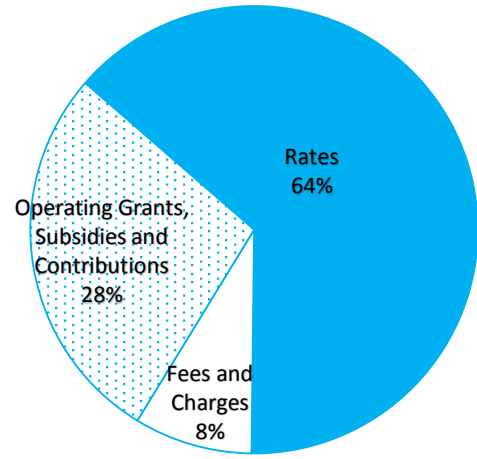
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

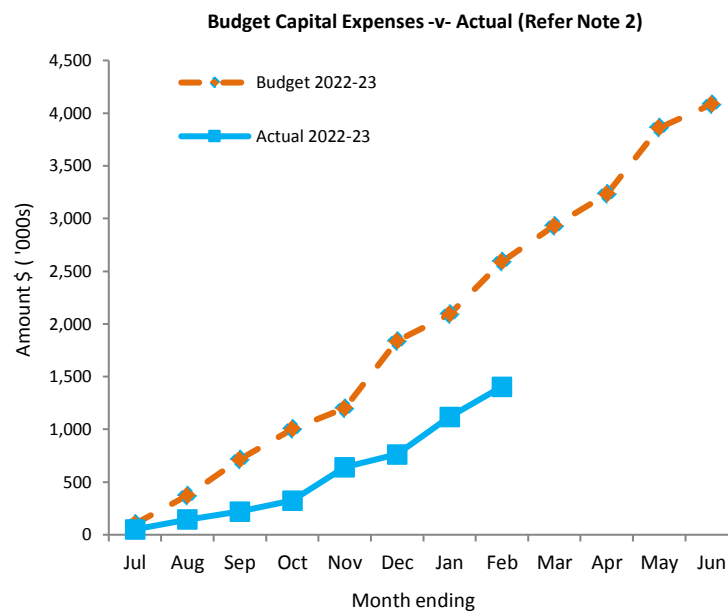
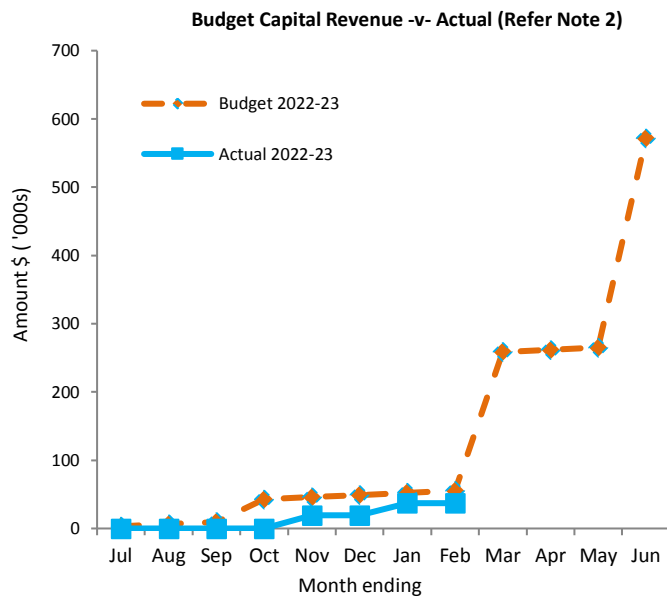
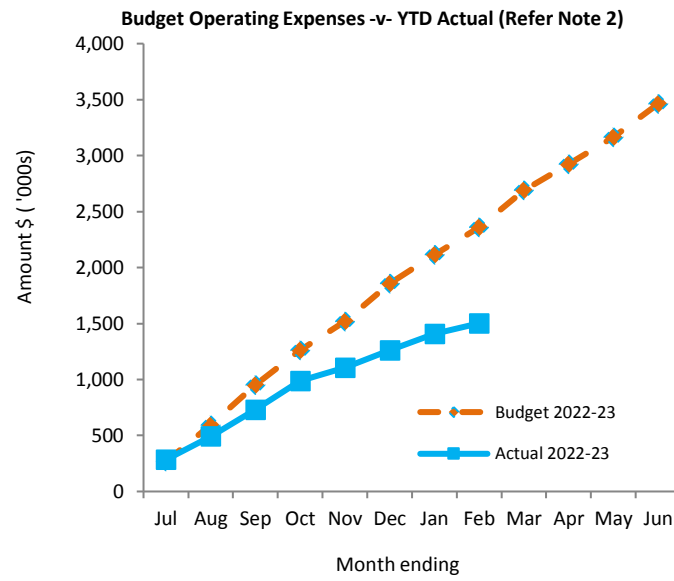
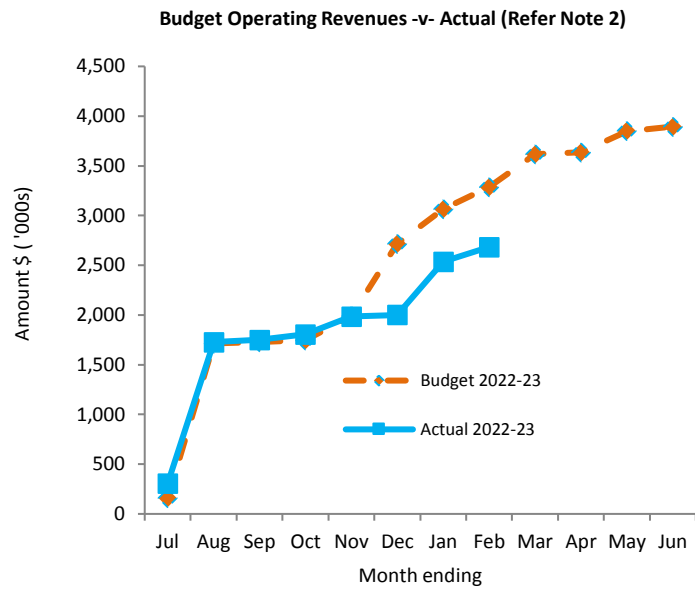
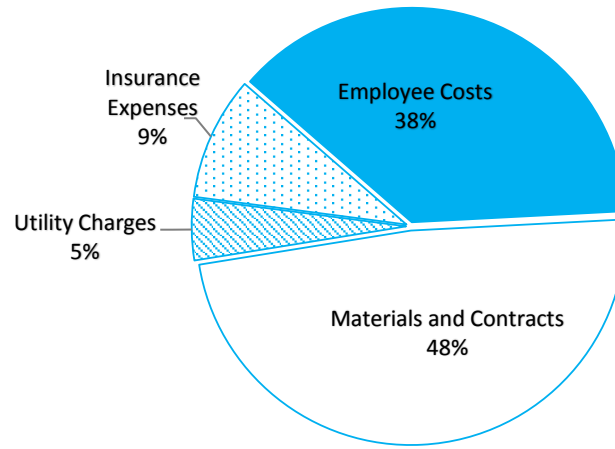
Prepared by: Wendy Stringer - LG Best Practices
 Reviewed by: Rhona Hawkins - LG Best Practices
 Date prepared: 14.3.2023

Shire of Trayning
Information Summary
For the Period Ended 28 February 2023

Operating Revenue



Operating Expenditure



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2023

		Amendaea							Significant
	Note	Adopted Annual Budget	Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Var. S
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,921,958	1,921,958	1,921,958	1,972,289	50,331	3%	▲	
Revenue from operating activities									
Governance		12,382	12,382	8,232	8,498	266	3%	▲	
General Purpose Funding - Rates	9	1,201,103	1,201,103	1,201,103	1,203,340	2,237	0%	▲	
General Purpose Funding - Other		320,608	420,608	312,669	325,397	12,728	4%	▲	
Law, Order and Public Safety		6,385	6,385	5,584	7,077	1,493	27%	▲	
Health		86,659	86,659	43,330	41,268	(2,062)	(5%)	▼	
Education and Welfare		600	600	400	832	432	108%	▲	
Housing		70,335	70,335	46,872	39,286	(7,586)	(16%)	▼	
Community Amenities		49,966	49,966	49,030	53,262	4,232	9%	▲	
Recreation and Culture		9,868	9,868	6,552	6,792	240	4%	▲	
Transport		261,536	261,536	226,333	255,136	28,803	13%	▲	S
Economic Services		26,300	26,300	17,504	17,225	(279)	(2%)	▼	
Other Property and Services		26,236	26,236	17,472	19,624	2,152	12%	▲	
		2,071,977	2,171,977	1,935,081	1,977,739				
Expenditure from operating activities									
Governance		(445,454)	(445,454)	(304,687)	(258,527)	46,160	15%	▲	S
General Purpose Funding		(76,628)	(76,628)	(49,190)	(39,075)	10,115	21%	▲	S
Law, Order and Public Safety		(95,060)	(95,060)	(64,138)	(57,423)	6,715	10%	▲	
Health		(132,578)	(132,578)	(74,854)	(47,999)	26,855	36%	▲	S
Education and Welfare		(101,858)	(101,858)	(67,832)	(55,458)	12,374	18%	▲	S
Housing		(115,324)	(115,324)	(76,576)	(81,843)	(5,267)	(7%)	▼	
Community Amenities		(256,140)	(256,140)	(170,560)	(135,313)	35,247	21%	▲	S
Recreation and Culture		(583,330)	(583,330)	(421,919)	(346,370)	75,549	18%	▲	S
Transport		(1,512,825)	(1,512,825)	(1,009,846)	(348,345)	661,501	66%	▲	S
Economic Services		(139,872)	(139,872)	(100,179)	(100,261)	(82)	(0%)	▼	
Other Property and Services		(2,823)	(2,823)	(20,105)	(31,693)	(11,588)	(58%)	▼	S
		(3,461,893)	(3,461,893)	(2,359,886)	(1,502,308)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	771,840	0	(771,840)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(4,432)	0	4,432	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1	1		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		569	569	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
		(238,094)	(138,094)	342,603	475,431				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	1,350,159	705,630	(644,529)	(48%)	▼	S
Proceeds from Disposal of Assets	8	171,954	171,954	55,544	37,091	(18,453)	(33%)	▼	S
Transfer from Contract Liability		0	0	0	0				
Land Held for Resale	13	0	0	0	0				
Land and Buildings	13	(1,205,240)	(1,136,859)	(910,608)	(375,574)	535,034	59%	▲	S
Furniture and Equipment	13	(42,000)	(42,000)	(42,000)	(6,614)	35,386	84%	▲	S
Plant and Equipment	13	(577,279)	(577,279)	(321,615)	(183,725)	137,890	43%	▲	S
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(994,309)	(500,780)	493,529	50%	▲	S
Infrastructure Assets - Footpaths		(284,966)	(184,434)	(118,807)	(183,769)	(64,962)	(55%)	▼	S
Infrastructure Assets - Drainage	13	0	0	0	0				
Infrastructure Assets - Airports	13	0	0	0	0				
Infrastructure Assets - Water	13	0	0	0	0				
Infrastructure Assets - Other	13	(784,002)	(784,002)	(146,000)	(112,941)	33,059	23%	▲	S
		(1,967,776)	(2,107,774)	(1,127,636)	(620,681)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,994	4,994	2,497	2,474	(23)	1%	▼	
Transfer from Reserves	7	160,013	200,003	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(64,505)	(64,505)	(46,357)	(40,795)	5,562	12%	▲	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(16,590)	(16,590)	(11,056)	(22)	11,034	100%	▲	S
		283,912	323,902	(54,916)	(38,343)				
Closing Funding Surplus(Deficit)	3	0	(8)	1,082,009	1,788,696				

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 28 February 2023

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
Opening Funding Surplus (Deficit)	3	\$ 1,921,958	\$ 1,921,958	\$ 1,921,958	\$ 1,972,289	\$ 50,331	3%		
Revenue from operating activities									
Rates	9	1,201,103	1,201,103	1,201,103	1,203,340	2,237	0%	▲	
Operating Grants, Subsidies and Contributions	11	519,012	619,012	496,506	521,581	25,075	5%	▲	
Fees and Charges		207,600	207,600	149,634	161,350	11,716	8%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		24,042	24,042	16,336	9,381	(6,955)	(43%)	▼	
Other Revenue		102,038	102,038	59,382	44,996	(14,386)	(24%)	▼	S
Profit on Disposal of Assets	8	18,182	18,182	12,120	0	(12,120)	(100%)	▼	S
		2,071,977	2,171,977	1,935,081	1,940,648				
Expenditure from operating activities									
Employee Costs		(917,676)	(917,676)	(609,561)	(549,958)	59,603	10%	▲	
Materials and Contracts		(1,030,114)	(1,030,114)	(712,008)	(702,810)	9,198	1%	▲	
Utility Charges		(127,324)	(127,324)	(90,000)	(67,186)	22,814	25%	▲	S
Depreciation on Non-Current Assets		(1,157,892)	(1,157,892)	(771,840)	0	771,840	100%	▲	S
Interest Expenses		(16,469)	(16,469)	(9,818)	(11,605)	(1,787)	(18%)	▼	
Insurance Expenses		(126,981)	(126,981)	(114,872)	(135,627)	(20,755)	(18%)	▼	S
Other Expenditure		(73,894)	(73,894)	(44,099)	(35,122)	8,977	20%	▲	
Loss on Disposal of Assets	8	(11,542)	(11,542)	(7,688)	0	7,688	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,461,893)	(3,461,893)	(2,359,886)	(1,502,308)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	771,840	0	(771,840)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(4,432)	0	4,432	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1	1		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		569	569	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(238,094)	(138,094)	342,603	438,340				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	1,350,159	705,630	(644,529)	(48%)	▼	S
Proceeds from Disposal of Assets	8	171,954	171,954	55,544	37,091	(18,453)	(33%)	▼	S
Transfer from Contract Liability		0	0	0	0	0			
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,205,240)	(1,136,859)	(910,608)	(375,574)	535,034	59%	▲	S
Furniture and Equipment	13	(42,000)	(42,000)	(42,000)	(6,614)	35,386	84%	▲	S
Plant and Equipment	13	(577,279)	(577,279)	(321,615)	(183,725)	137,890	43%	▲	S
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(994,309)	(500,780)	493,529	50%	▲	S
Infrastructure Assets - Footpaths	13	(284,966)	(184,434)	(118,807)	(183,769)	(64,962)	(55%)	▼	S
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Water	13	0	0	0	0	0			
Infrastructure Assets - Other		(784,002)	(784,002)	(146,000)	(112,941)	33,059	23%	▲	S
Amount attributable to investing activities		(1,967,776)	(2,107,774)	(1,127,636)	(620,681)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,994	4,994	2,497	2,474	(23)	(1%)	▼	
Transfer from Reserves	7	160,013	200,003	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(64,505)	(64,505)	(46,357)	(40,795)	5,562	12%	▲	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(16,590)	(16,590)	(11,056)	(22)	11,034	100%	▲	S
Amount attributable to financing activities		283,912	323,902	(54,916)	(38,343)				
Closing Funding Surplus (Deficit)	3	0	(8)	1,082,009	1,751,606				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

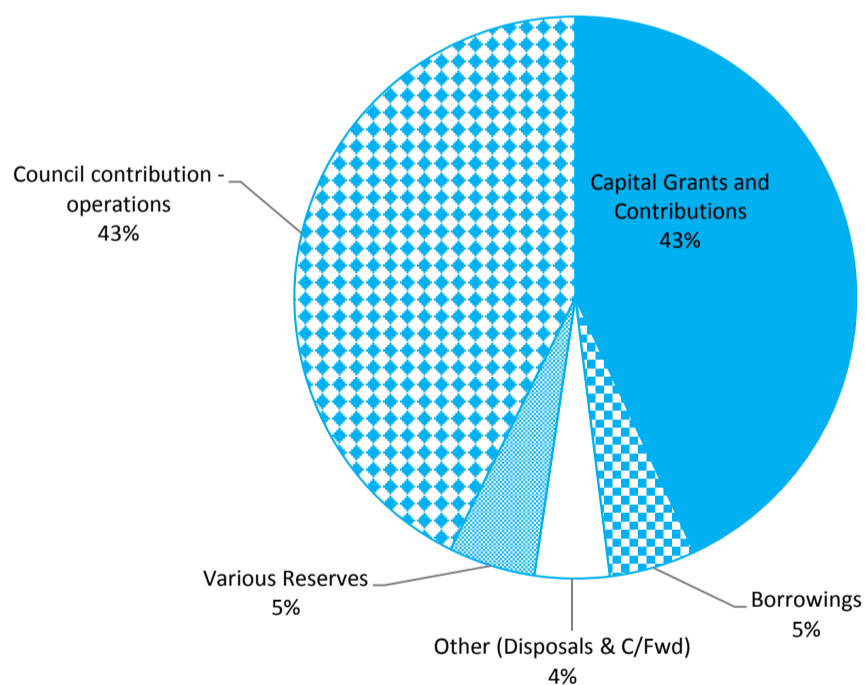
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
 For the Period Ended 28 February 2023

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0	0
Land and Buildings	13	0	375,574	910,608	1,136,859	1,205,240	375,574	(535,034)
Furniture and Equipment	13	0	6,614	42,000	42,000	42,000	6,614	(35,386)
Plant and Equipment	13	0	183,725	321,615	577,279	577,279	183,725	(137,890)
Infrastructure Assets - Roads	13	0	500,780	994,309	1,277,912	1,277,912	500,780	(493,529)
Infrastructure Assets - Footpaths	13	0	183,769	118,807	184,434	284,966	183,769	64,962
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Water	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	112,941	146,000	784,002	784,002	112,941	(33,059)
Capital Expenditure Totals		0	1,363,402	2,533,339	4,002,486	4,171,399	1,363,402	(1,169,937)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,350,159	1,722,758	2,031,669	705,630	(644,529)
Borrowings				0	200,000	200,000	0	0
Other (Disposals & C/Fwd)				55,544	171,954	171,954	37,091	(18,453)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	199,990		0	0
Council contribution - operations				1,127,636	1,707,784		620,681	(506,955)
Capital Funding Total				2,533,339	4,002,486		1,363,402	(1,169,937)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
 The material variance adopted by Council for the 2022/23 year is \$10,000 or 10% whichever is the greater.

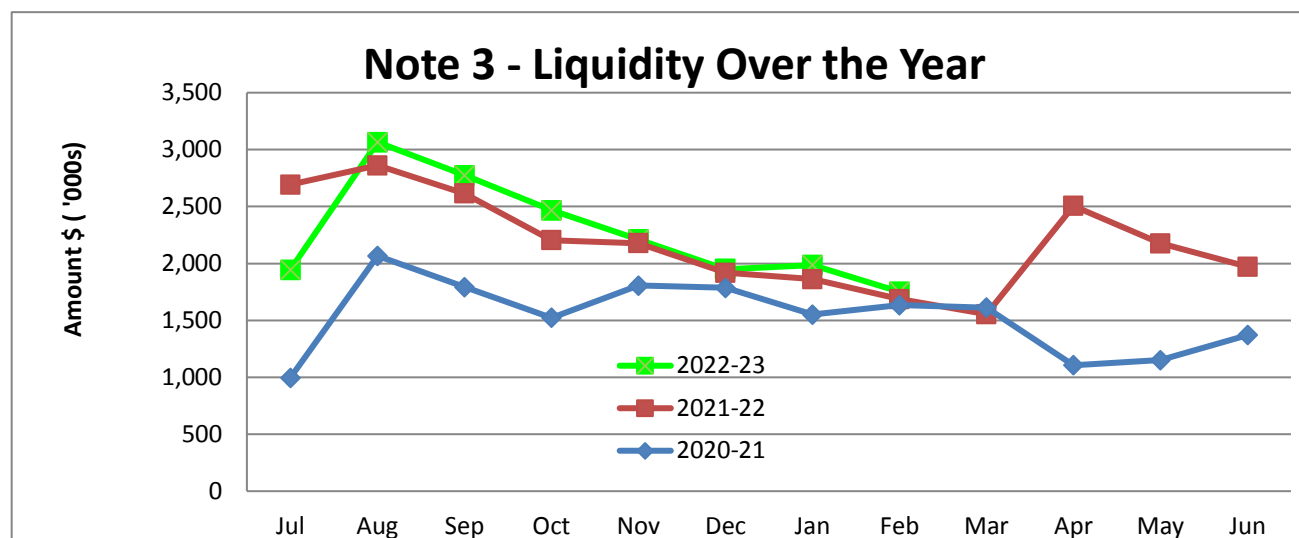
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Transport	28,803	13%	▲	S	Timing	Budgeted amount spread over months, awaiting payment for claims
Expenditure from operating activities						
Governance	46,160	15%	▲	S	Timing	Depreciation yet to be run, number of accounts under and over the YTD Budget, but are all timing related
General Purpose Funding	10,115	21%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Health	26,855	36%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Education and Welfare	12,374	18%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Community Amenities	35,247	21%	▲	S	Timing	Depreciation not run - Annual Report not finalised, Refuse Invoice yet to come in
Recreation and Culture	75,549	18%	▲	S	Timing	Depreciation not run - Annual Report not finalised, Assets yet to be capitalised
Transport	661,501	66%	▲	S	Timing	Depreciation yet to be run, some Maintenance/Construction has not commenced as per budget timing
Other Property and Services	(11,588)	(58%)	▼	S	Timing	Depreciation not run - Annual Report not finalised
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(644,529)	(48%)	▼	S	Timing	Budgeted amount spread over the months
Proceeds from Disposal of Assets	(18,453)	(33%)	▼	S	Timing	Assets are to be updated once Annual Report finalised
Land and Buildings	535,034	59%	▲	S	Timing	DFES Building progress, no expenditure across a number of projects yet.
Furniture and Equipment	35,386	84%	▲	S	Timing	Payroll software implementation deferred
Plant and Equipment	137,890	43%	▲	S	Timing	Vehicles yet to be purchased
Infrastructure Assets - Roads	493,529	50%	▲	S	Timing	Budgeted amount spread over the months
Infrastructure Assets - Footpaths	(64,962)	(55%)	▼	S	Timing	Footpath construction
Infrastructure Assets - Other	33,059	23%	▲	S	Timing	Bowling Green/ Kunnoppin Refuse Site/Swimming Pool upgrade
Financing Activities						
Transfer to Reserves	11,034	100%	▲	S	Timing	Term Deposits due to mature in April

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	28/02/2022	28/02/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,810,666	1,782,259	1,668,539
Cash Restricted - Conditions over Grants	11	158,153	158,153	370,952
Cash Restricted - Reserves	4	663,704	704,234	663,726
Cash Restricted - Bonds and Deposits		0	0	0
Receivables - Rates	6	73,970	116,063	127,579
Receivables - Other	6	418,179	65,911	82,494
Inventories		3,033	3,866	3,214
		3,127,706	2,830,486	2,916,505
Less: Current Liabilities				
Payables		(388,512)	(328,501)	(242,295)
Contract Liability / Unused Grants		129,476	0	(28,677)
Loan Liability		(64,505)	(22,942)	(23,710)
Lease Liability		(2,038)	(1,951)	(2,038)
Provisions		(250,426)	(131,619)	(250,426)
		(576,005)	(485,014)	(547,146)
Less: Cash Reserves	7	(663,704)	(704,234)	(663,726)
Add Back: Component of Leave Liability not Required to be funded		22,744	22,630	22,745
Add Back: Current Loan Liability		64,505	22,942	23,710
Add Back: Current Lease Liability		2,038	1,951	2,038
Add Back: Self Supporting Loans		(4,994)	(2,429)	(2,520)
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,972,289	1,686,333	1,751,606



Comments - Net Current Funding Position

SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 2023

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	792,786				792,786	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment		750,000			750,000	Bendigo	Various	Various
LEAVE RESERVE BANK		22,745			22,745	ME Bank	2.75%	12.4.2023
PLANT RESERVE BANK		206,335			206,335	ME Bank	2.75%	12.4.2023
BUILDING RESERVE BANK		89,397			89,397	ME Bank	2.75%	12.4.2023
FACILITIES RESERVE BANK		130,711			130,711	ME Bank	2.75%	12.4.2023
MEDICAL RESERVE BANK		55,865			55,865	ME Bank	2.75%	12.4.2023
REFUSE RESERVE BANK		139,436			139,436	ME Bank	2.75%	12.4.2023
SWIMMING POOL RESERVE BANK		19,237			19,237	ME Bank	2.75%	12.4.2023
(b) Term Deposits								
Municipal Fund Investments	500,000				500,000	ME Bank	Various	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				58,353	58,353	LG House Trust Unit	N/A	N/A
Total	1,293,186	1,413,726	0	58,353	2,765,265			

Comments/Notes - Investments

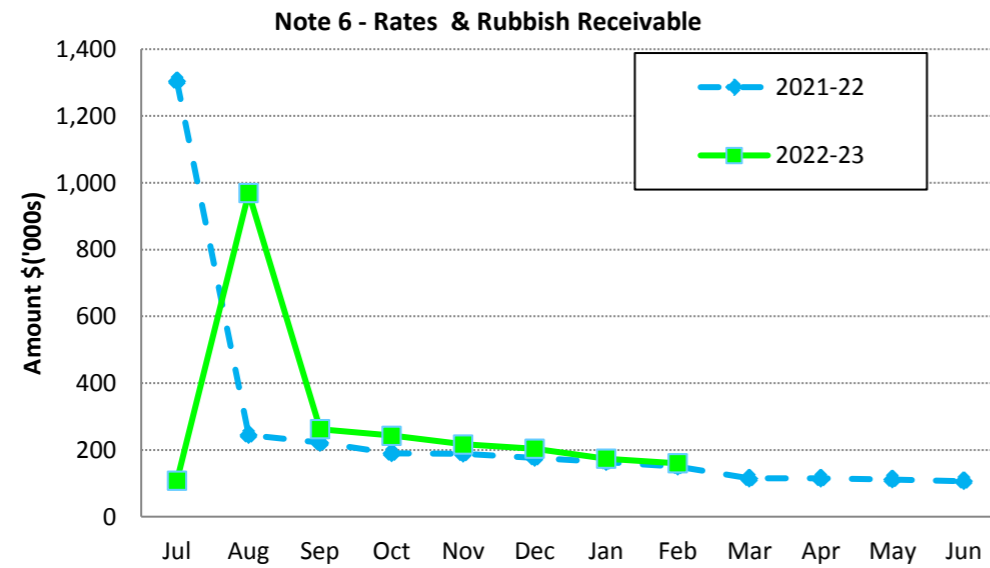
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 6: Receivables

Receivables - Rates & Rubbish	28 February 2023	30 June 2022
	\$	\$
Opening Arrears Previous Years	106,018	92,723
Levied this year	1,291,987	1,253,997
Less Collections to date	(1,238,378)	(1,240,702)
Equals Current Outstanding	159,627	106,018
Net Rates Collectable	159,627	106,018
% Collected	88.58%	92.13%

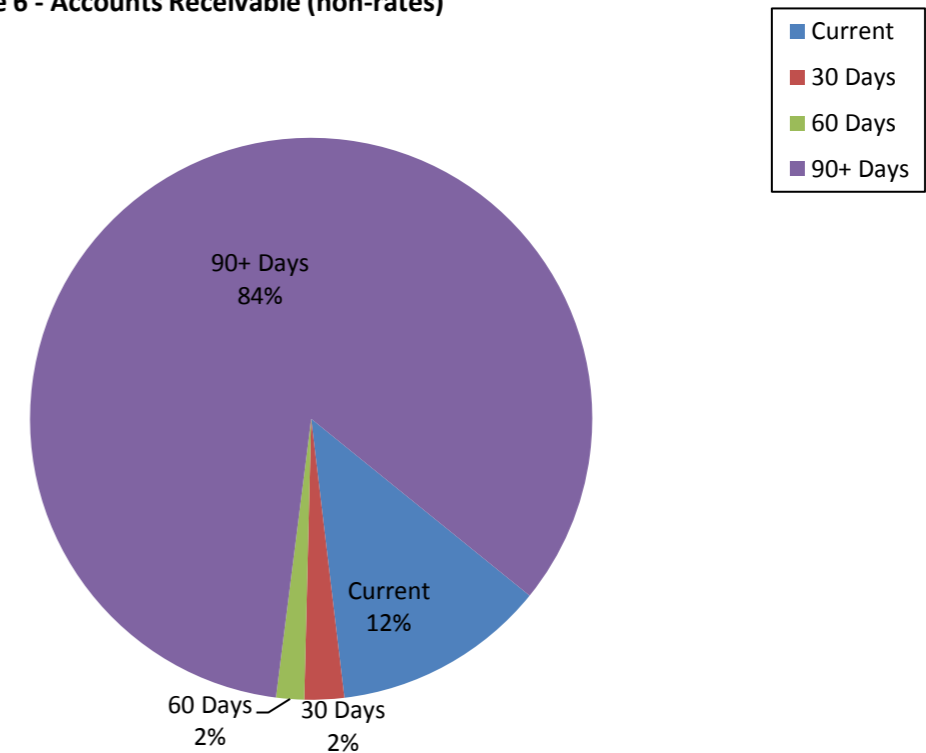
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	6,366	1,180	835	43,452	51,832
Percentage	12.3%	2.3%	1.6%	83.8%	
Balance per Trial Balance					
Sundry Debtors					51,832
Receivables - Other					30,662
Total Receivables General Outstanding					82,494

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



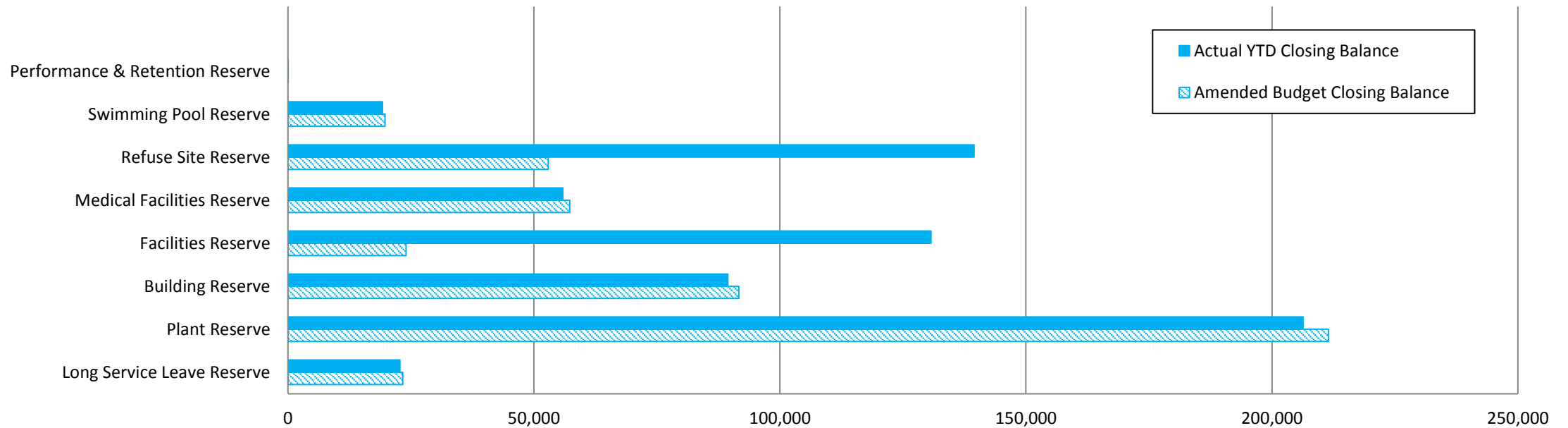
Comments/Notes - Receivables General

SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 2023

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	22,744	569	1	0	0	0	0	23,313	22,744.82
Plant Reserve	206,316	5,157	7	0	0	0	0	211,473	206,322.49
Building Reserve	89,395	2,235	3	0	0	0	0	91,630	89,397.49
Facilities Reserve	130,706	3,267	4	0	0	(109,990)	0	23,983	130,710.73
Medical Facilities Reserve	55,863	1,396	2	0	0	0	0	57,259	55,864.70
Refuse Site Reserve	139,431	3,485	5	0	0	(90,000)	0	52,916	139,435.67
Swimming Pool Reserve	19,236.76	481	1	0	0	0	0	19,718	19,237.39
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	663,704	16,590	22	0	0	(199,990)	0	480,304	663,726.08

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 2023

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
543	2022 CEO Prado					54,292	51,818		(2,474)
544	2022 Doctors Prado					54,292	51,818		(2,474)
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utility - KTY 080					10,979	21,818	10,839	
479	2004 JOHN DEER TRACTOR WITH SLASHER AND FRAME					7,657	15,000	7,343	
486	2015 Coastmac Cargo Tiltbed 4m x 2.1m Tandem Trailer					2,573	1,500		(1,073)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					35,521	30,000		(5,521)
		0	0	0	0	165,314	171,954	18,182	(11,542)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV - Kununoppin / Trayning	0.223730	106	553,801	123,902	0	0	123,902	123,902	0	0	123,902
GRV - Yelbeni	0.223730	3	10,361	2,318	0	0	2,318	2,318	0	0	2,318
GRV - Commercial	0.223730	12	70,844	15,850	0	0	15,850	15,850	0	0	15,850
UV - Rural	0.015428	200	70,231,000	1,083,524	0	0	1,083,524	1,083,524	0	0	1,083,524
UV - Mining	0.015428	0	0	0	0	0	0	0	0	0	0
Sub-Totals		321	70,866,006	1,225,594	0	0	1,225,594	1,225,594	0	0	1,225,594
Minimum Payment	\$										
GRV - Kununoppin / Trayning	400.00	28	10,215	11,200	0	0	11,200	11,200	0	0	11,200
GRV - Yelbeni	400.00	6	924	2,400	0	0	2,400	2,400	0	0	2,400
GRV - Commercial	400.00	2	422	800	0	0	800	800	0	0	800
UV - Rural	400.00	5		2,000	0	0	2,000	2,000	0	0	2,000
UV - Mining	400.00	7		2,800	0	0	2,800	2,800	0	0	2,800
Sub-Totals		48	11,561	19,200	0	0	19,200	19,200	0	0	19,200
		369	70,877,567	1,244,794	0	0	1,244,794	1,244,794	0	0	1,244,794
Discounts							(52,402)				(55,000)
Amount from General Rates							1,192,392				1,189,794
Ex-Gratia Rates							11,001				11,309
Rates Written Off							(53)				0
Specified Area Rates							0				0
Totals							1,203,340				1,201,103

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2022	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 72 - Construct House	0	0	200,000	200,000	0	0	0	0	200,000	200,000	0	0	0
Recreation and Culture													
Loan 67 - SSL - Bowls Resurface *	12,836	0	0	0	2,429	4,994	4,994	10,407	7,842	7,842	483	628	628
Loan 69 - Community Recreation Centre	268,099	0	0	0	7,588	15,304	15,304	260,510	252,795	252,795	5,521	9,928	9,928
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	162,493	0	0	0	9,564	19,204	19,204	152,929	143,289	143,289	2,395	2,508	2,508
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	54,877	0	0	0	17,605	17,737	17,737	37,272	37,140	37,140	2,674	2,240	2,240
Loan 70 - Trayning Unmanned Fuel Site	30,232	0	0	0	3,609	7,266	7,266	26,623	22,966	22,966	533	1,165	1,165
	528,536	0	200,000	200,000	40,795	64,505	64,505	487,741	664,031	664,031	11,605	16,469	16,469

* These loans are self supporting loans. All other debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (Tied) (a)	Adopted Budget		YTD Amended Budget	Adopted Annual Budget (c)	Post Variations (d)	Expected (c)+(d)	YTD Actual		Unspent Grant (Tied) (a)+(b)
				Operating	Capital					Revenue	(Expended) (b)	
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	282,174	0	286,629	282,174	100,000	382,174	308,257		0
Governance												
LRCIP Phase 2 Funding	LRCIP	Non-operating	0	0	150,000	80,000	150,000	(70,000)	80,000	63,363	0	63,363
Law, Order and Public Safety												
Water Tank Grant	Dept Water & Eviroment	Non-operating	0	0	0	0	0	0	0	14,197	0	0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	158,153	0	102,417	102,417	102,417	0	102,417	0	(158,097)	56
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,524	0	5,524	0	5,524	0	0	0
Education & Welfare												
Recreation and Culture												
LRCIP Phase 2 Funding - Halls	LRCIP	Non-operating	0	0	66,039	0	66,039	(66,039)	0	0	0	0
LRCIP Phase 2 Funding - other Recreation	LRCIP	Non-operating	0	0	700,700	687,828	700,700	(12,872)	687,828	265,871	(5,300)	260,571
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	106,243	0	79,683	106,243	0	106,243	81,130	(292,793)	0
Direct Road grant funds	MRWA	Operating	0	129,410	0	129,410	129,410	0	129,410	132,194	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	374,893	299,914	374,893	0	374,893	149,957	(234,187)	0
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	0	292,096	0	292,096	0	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	280,000	180,000	280,000	(100,000)	180,000	210,000	(163,037)	46,963
Contribution - Street Lighting	Main Roads WA	Operating	0	1,185	0	784	1,185	0	1,185	0	(12,878)	0
Economic Services												
Grant - LRCIP	LRCIP	Non-operating	0	0	60,000	0	60,000	(60,000)	0	2,242	(102,957)	0
TOTALS			158,153	519,012	2,031,669	1,846,665	2,550,681	(208,911)	2,341,770	1,227,211	(969,249)	370,952
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	519,012	0	496,506	519,012	100,000	619,012	521,581	(305,671)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		158,153	0	2,031,669	1,350,159	2,031,669	(308,911)	1,722,758	705,630	(663,578)	370,952
TOTALS			158,153	519,012	2,031,669	1,846,665	2,550,681	(208,911)	2,341,770	1,227,211	(969,249)	370,952

Shire of Trayning

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

Note 13: Capital Acquisitions



















Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget		Strategic Reference / Comment	
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget		YTD Variance
				\$	\$	\$	\$	\$	\$		
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
Buildings											
Governance											
	ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	(24,373)	(24,373)	(180,016)	(81,635)	(81,635)	57,262
Total - Governance					0	(24,373)	(24,373)	(180,016)	(81,635)	(81,635)	57,262
Other Law, Order & Public Safety											
	4 Bay DFES Building - Capital	4051002	9231	BC76	0	(158,097)	(158,097)	(201,372)	(201,372)	(201,372)	43,275
Total - Other Law, Order & Public Safety					0	(158,097)	(158,097)	(201,372)	(201,372)	(201,372)	43,275
Housing											
	Works Crew House Construction	4092540	9231	BC02	0	0	0	(350,000)	(350,000)	(233,328)	233,328
	CAPITAL IMPROVEMENTS - LOT 139A FELGATE PARADE	4092540	9231	BC60	0	(1,810)	(1,810)	(1,760)	(1,760)	(1,168)	(642)
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(3,500)	(3,500)	(2,328)	2,328
	139A FELGATE PARADE	4092541	9231	BC63	0	(1,645)	(1,645)	(1,760)	(1,760)	(1,168)	(477)
	Lot 112 Coronation Street (Capital)	4092542	9231	BC83	0	0	0	(13,000)	(13,000)	(8,664)	8,664
	Glass Street - Single Units - Capital	4092541	9231	BC30	0	(3,619)	(3,619)	(3,630)	(3,630)	(2,416)	(1,203)
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATIC	4092541	9231	BC52	0	(9,955)	(9,955)	(13,500)	(13,500)	(9,000)	(955)
Total - Housing					0	(17,029)	(17,029)	(387,150)	(387,150)	(258,072)	241,044
Recreation And Culture											
	Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(70,000)	0	0	0
	Gymnasium Construction	4111544	9231	BC06	0	(4,200)	(4,200)	(4,620)	(4,620)	(3,080)	(1,120)
	KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AND	4111547	9231	BC33	0	0	0	(38,000)	(38,000)	(25,328)	25,328
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPEND	4111544	9231	BC41	0	0	0	(70,260)	(70,260)	(46,840)	46,840
	Trayning Hall Refurbishment - Rising Damp Rectification	4111540	9231	BC65	0	(4,500)	(4,500)	0	0	0	(4,500)
	Don Mason Community Centre (Capital)	4113547	9231	BC84	0	(18,133)	(18,133)	(60,000)	(60,000)	(40,000)	21,867
	Sports Ground Ablution Block (Capital)	4111540	9231	BC85	0	(5,300)	(5,300)	(10,250)	(10,250)	(10,250)	4,950
	Trayning Church (Capital)	4111545	9231	BC86	0	(2,091)	(2,091)	(5,000)	(5,000)	(3,328)	1,237
	Kununnoppin Sports Ground - Shed and Showers	4111544	9231	BC92	0	0	0	(56,000)	(56,000)	(37,328)	37,328
	Trayning Tennis Club Shelter	4113539	9254	BC93	0	0	0	(40,000)	(40,000)	0	0
	Trayning Sports Ground Infrastructure	4111540	9231	BC94	0	(24,320)	(24,320)	(43,750)	(43,750)	(29,160)	4,840
	CARAVAN PARK CAPEX	4132540	9231	BC36	0	(102,957)	(102,957)	(65,007)	(165,007)	(165,007)	62,050
	YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	(14,575)	(14,575)	(13,815)	(13,815)	(9,208)	(5,367)
Total - Recreation And Culture					0	(176,075)	(176,075)	(476,702)	(506,702)	(369,529)	193,454
Total - Buildings					0	(375,574)	(375,574)	(1,245,240)	(1,176,859)	(910,608)	535,034

Shire of Trayning

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

Note 13: Capital Acquisitions















Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Furniture & Equipment											
 Accounting System Upgrade	4042560	9232		0	(6,614)	(6,614)	(42,000)	(42,000)	(42,000)	35,386	
Total - Governance				0	(6,614)	(6,614)	(42,000)	(42,000)	(42,000)	35,386	
 Total - Furniture & Equipment				0	(6,614)	(6,614)	(42,000)	(42,000)	(42,000)	35,386	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(60,324)	(60,324)	0	0	
Total - Governance				0	0	0	(60,324)	(60,324)	0	0	
Health											
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,710)	(59,710)	0	0	
Total - Health				0	0	0	(59,710)	(59,710)	0	0	
 Purchase of Plant	4123615	9233		0	(138,270)	(138,270)	(361,408)	(361,408)	(240,936)	102,666	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	(45,455)	(45,455)	(45,454)	(45,454)	(30,296)	(15,159)	
Total - Transport				0	(183,725)	(183,725)	(406,862)	(406,862)	(271,232)	87,507	
Other Property & Services											
 Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,383)	(50,383)	(50,383)	50,383	
Total - Other Property & Services				0	0	0	(50,383)	(50,383)	(50,383)	50,383	
 Total - Plant & Equipment				0	(183,725)	(183,725)	(577,279)	(577,279)	(321,615)	137,890	
Infrastructure Assets - Roads											
Transport											
 Yelbeni South East Road - Capital	4121001	9250	RCC012	0	(43,339)	(43,339)	(93,254)	(93,254)	(93,254)	49,915	
 Rav 4 Kununoppin/Wilson Street - Capital	4121001	9250	RCC046	0	0	0	(20,450)	(20,450)	(20,450)	20,450	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(234,187)	(234,187)	(641,414)	(641,414)	(641,411)	407,224	
 RTR - KELLERBERRIN YELBENI ROAD - Capital	4121003	9250	RTR015	0	(1,652)	(1,652)	(283,600)	(283,600)	0	(1,652)	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(221,602)	(221,602)	(239,194)	(239,194)	(239,194)	17,592	
Total - Transport				0	(500,780)	(500,780)	(1,277,912)	(1,277,912)	(994,309)	493,529	
 Total - Infrastructure Assets - Roads				0	(500,780)	(500,780)	(1,277,912)	(1,277,912)	(994,309)	493,529	
Infrastructure Assets - Footpaths											
Transport											
 MARY STREET FOOTPATH - Capital	4121010	9251	FCC02	0	0	0	(19,153)	(19,153)	0	0	
 Adam Street Footpath, Trayning - Capital	4121010	9251	FCC70	0	(40,825)	(40,825)	(22,279)	(22,279)	0	(40,825)	
 Jubilee Street Footpath - Capital	4121010	9251	FCC71	0	0	0	(24,195)	(24,195)	0	0	
 Wilson Street Footpath - Capital	4121010	9251	FCC76	0	0	0	(100,532)	0	0	0	

Shire of Trayning

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget		Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	
				\$	\$	\$	\$	\$	\$	
 Leake Street Footpath - Capital	4121010	9251	FCC77	0	(65,111)	(65,111)	(58,566)	(58,566)	(58,566)	(6,545)
 Scadden Street Footpath - Capital	4121010	9251	FCC79	0	(57,101)	(57,101)	(41,575)	(41,575)	(41,575)	(15,526)
 Hughes Street Footpath - Capital	4121010	9251	FCC05	0	(20,732)	(20,732)	(18,666)	(18,666)	(18,666)	(2,066)
Total - Transport				0	(183,769)	(183,769)	(284,966)	(184,434)	(118,807)	(64,962)
Total - Infrastructure Assets - Footpaths				0	(183,769)	(183,769)	(284,966)	(184,434)	(118,807)	(64,962)
Community Amenities										
 CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(97,713)	(97,713)	0	0
Total - Community Amenities				0	0	0	(97,713)	(97,713)	0	0
Recreation And Culture										
 Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	(10,231)	(10,231)	(43,350)	(43,350)	0	(10,231)
 Synthetic Bowling Green & Surrounds - Capital	4113541	9254	BC07	0	(100,460)	(100,460)	(146,000)	(146,000)	(146,000)	45,540
 Sports Precinct Courts	4113539	9254	BC80	0	(2,250)	(2,250)	(456,939)	(456,939)	0	(2,250)
Total - Recreation And Culture				0	(112,941)	(112,941)	(646,289)	(646,289)	(146,000)	33,059
Total - Infrastructure Assets - Other				0	(112,941)	(112,941)	(744,002)	(744,002)	(146,000)	33,059
Capital Expenditure Total				0	(1,363,402)	(1,363,402)	(4,171,399)	(4,002,486)	(2,533,339)	1,169,937
Level of Completion Indicators										
 0%										
 20%										
 40%										
 60%										
 80%										
 100%										
 Over 100%										